

FILED

2022 MAY -9 AM 11:22

UNITED STATES BANKRUPTCY COURT  
EASTERN DISTRICT OF VIRGINIA  
Richmond Division

U.S. BANKRUPTCY COURT  
RICHMOND DIVISION

In Re:

Lewis E. Wilkerson, Jr.,

Debtor

ROBERT E. DIXON,  
Individually and Derivatively on behalf of  
D.E.R. LLC

Plaintiff

v.

LEWIS E. WILKERSON, JR.

Defendant.

Case Number: 20-34576-KLP

Ch. 11

Adversary Proceeding

No. 21-03008 - KLP

**DEFENDANT'S SUPPLEMENTAL LIST OF EXHIBITS**

Comes now the defendant, Lewis E. Wilkerson, by counsel, and for his supplemental list of exhibits in the above matter respectfully represents as follows:

EE. Rebuttal Expert Disclosure of Dawn Wilkerson previously filed herein.

FF. Freight Payment Calculations Performed by Dawn Wilkerson previously filed herein.

GG. WST Audit Trail previously filed herein.

Ross C. Allen, Esquire (VSB# 81329)  
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**Counsel for Defendant**

LEWIS E. WILKERSON, JR.

By: /s/ \_\_\_\_\_  
Counsel

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**Counsel for Defendant**

**CERTIFICATE OF SERVICE**

I hereby certify that on this 9<sup>th</sup> day of May, 2022, a copy of the foregoing Defendant's Supplemental List of Exhibits were electronically transmitted and/or mailed by regular mail, postage prepaid to: W. R. Baldwin, III, Esq., Meyer Baldwin, Long & Moore, LLP, 5600 Grove Avenue, Richmond, VA 23226 and William F. Seymour, IV, Esq., Florance Gordon Brown, P.C., 1900 One James Street, 901 East Cary Street, Richmond, VA 23219, Co-Counsel for Plaintiffs.

/s/ Ross C. Allen  
Ross C. Allen

**DIXON V. WILKERSON**  
**Exhibit EE**

**Rebuttal Expert Disclosure of Dawn Wilkerson**

**UNITED STATES BANKRUPTCY COURT  
EASTERN DISTRICT OF VIRGINIA  
Richmond Division**

In Re:	)	
	)	
<b>Lewis E. Wilkerson, Jr.,</b>	)	
	)	
Debtor	)	
	)	
ROBERT E. DIXON,	)	<b>Case Number: 20-34576-KLP</b>
Individually and Derivatively on behalf of	)	
D.E.R. LLC	)	Ch. 11
	)	
Plaintiff	)	
	)	
v.	)	
	)	Adversary Proceeding
LEWIS E. WILKERSON, JR.	)	
	)	No. 21-03008 - KLP
Defendant.	)	
<hr style="border: 0.5px solid black;"/>		

**REBUTTAL EXPERT DISCLOSURE**

Lewis E. Wilkerson, Jr. (hereinafter "Defendant"), by counsel, pursuant to Rule 26(a)(2)(C) of the Federal Rules of Civil Procedure, Rule 7026 of the Federal Rules of Bankruptcy Procedure and the Pretrial Order entered in this Case, files his Disclosure of Rebuttal Expert Testimony:

The following rebuttal expert disclosure is made without prejudice to the Defendant's right to utilize subsequently discovered facts. The Defendant reserves the right to supplement the

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*COUNSEL FOR DEFENDANT*

disclosures insofar as supplementation is allowed or required under the applicable federal or local rules.

No incidental or implied admissions of fact by the Defendant are made by the rebuttal disclosures below.

Defendant designates Dawn Wilkerson whose address is 719 Ole Briery Station Road, Keysville, VA 23947 and her phone number is (434) 390-7825.

Dawn Wilkerson will be called as a rebuttal expert to Tanya Futrell, CPA and will testify to matters directly rebutting the opinions contained in the Expert Disclosure and exhibits filed in this case including the purported unpaid compensation, conversion of \$133,000.00 check from Key Truck & Equipment, altered or deleted Quickbooks file transactions, and D.E.R. bank account activity.

The subject matter on which the witness is expected to present evidence under Federal Rule of Evidence 702, 703, or 705 is that Dawn Wilkerson was the bookkeeper for D.E.R. LLC and WST Products LLC since the inception of both companies and is intimately familiar with, and in numerous cases prepared, the hauling trips, driver payroll records, and freight payments made reviewed by Plaintiff's expert, Tonya Futrell, CPA and will testify as to the same subject matter included in Tonya Futrell's Expert Witness Disclosure and Report.

Dawn Wilkerson has amassed specialized knowledge of both D.E.R., LLC and WST Products LLC including how trip tickets were organized and submitted, how drivers were compensated, the rate for driver compensation and timber hauling trips, driver minimums paid for shorter timber hauling trips, trip minimums for shorter timber hauling trips, the cash accounting practice of D.E.R., LLC and WST Products LLC, why Quickbooks entries were deleted and why this was not an unusual practice for D.E.R. LLC and WST Products LLC, Lewis

Wilkerson's personal finances and the amount loaned to D.E.R, LLC and WST Products LLC, and that D.E.R. LLC was actually over compensated based upon the timber hauling trips performed by D.E.R. LLC.

**A: Unpaid Compensation.**

A summary of the facts and opinions to which Dawn Wilkerson is expected to testify are that upon review of Tanya Futrell's, CPA, expert disclosure along with the exhibits provided including the hauling trips, driver payroll records, and freight payments created by Dawn Wilkerson and reviewed by Plaintiff's expert, Tonya Futrell, CPA, Dawn Wilkerson does not reach the same conclusions as Ms. Futrell. Dawn Wilkerson will testify that D.E.R., LLC was actually over-compensated from 2013 through 2019 for hauling trips and that the amount of overcompensation totaled \$821,486.59. See Exhibit A.

Ms. Futrell's disclosure is confusing. She states "2017 - \$0.11/mile Nov-Dec.; 2018- \$0.13/mile Jan-July and \$0.10/mile Aug.-Dec.; 2019- \$0.10/mile Jan.-Dec." However, this is not how the hauling trips were compensated. The compensation rate was based on per mile, per ton, not a straight per mile calculation as indicated in Ms. Futrell's disclosure. Further, Ms. Futrell makes no mention of minimum payments, or driver minimum payments, which could throw off her calculation by showing a hauling trip was longer than it actually was. Extrapolating actual miles from driver payroll records is impossible due to the minimum payments and will create a discrepancy that is easily explained.

If a trip is below a certain distance, a driver will be paid a minimum trip amount. If you divide the minimum trip amount by the per mile compensation paid to a driver, it will show more miles driven than were actually driven. It appears Ms. Futrell extrapolated mileage from driver compensation and then multiplied that by timber hauling mileage compensation to reach an

inaccurate amount she claims D.E.R. LLC should have been compensated. However, those were not actually miles driven and should not have been paid to D.E.R. LLC.

**B. Conversion of \$133,000.00 check from Key Truck & Equipment payable to D.E.R. LLC.**

Dawn Wilkerson will testify that Lewis Wilkerson loaned D.E.R. substantial monies in the form of capital contributions to allow it to continue to operate and that during the winding down process, D.E.R. LLC repaid \$133,000.00 to Lewis Wilkerson. Dawn Wilkerson will testify that Robert Dixon made zero capital contributions to D.E.R. LLC during D.E.R. LLC's existence, and in fact was paid \$1,000.00 per week by D.E.R. LLC to the detriment of D.E.R. LLC.

**C. Altered Quickbooks File Transactions.**

Dawn Wilkerson will testify that Quickbooks entries were deleted, but in each instance can explain why the entry was deleted and that it was customary practice in the ordinary course of business for D.E.R., LLC and WST LLC for her to enter and then delete entries due to how the books were kept and the cash accounting method she used. Dawn Wilkerson will testify that D.E.R., LLC was never under compensated and that money was transferred from Lewis Wilkerson's personal account to keep D.E.R. LLC afloat. See Exhibit B.

**D. D.E.R. LLC Bank Account Activity.**

Dawn Wilkerson will testify that, as the bookkeeper for D.E.R. LLC, WST LLC, and related companies, she supervised the account activity of D.E.R. LLC and that there was nothing irregular about the account transactions and that each transaction was done in the ordinary course of business. Dawn Wilkerson will testify that Lewis Wilkerson transferred monies as a capital contribution from his personal account to keep D.E.R. LLC afloat.

Dawn Wilkerson will base her rebuttal opinion on her years as the bookkeeper for D.E.R. LLC and WST LLC, Tanya Futrell's Expert Disclosure and report, the 2015 D.E.R. LLC Federal and State Income Tax Returns; the 2016 D.E.R. LLC Federal and State Income Tax Returns, the 2017 D.E.R. LLC Federal and State Income Tax Returns; the 2018 D.E.R. LLC Federal and State Income Tax Returns; D.E.R. LLC Financial Statements for the Period Ending December 31, 2012; D.E.R. LLC Financial Statements for the Period Ending December 31, 2013; D.E.R. LLC Financial Statements for the Period Ending December 31, 2014; D.E.R. LLC Financial Statements for the Period Ending December 31, 2015; D.E.R. LLC Financial Statements for the Period Ending December 31, 2016; D.E.R. LLC Financial Statements for the Period Ending December 31, 2017; D.E.R. LLC Financial Statements for the Period Ending December 31, 2018; and the exhibits to Ms. Futrell's Expert Disclosure.

Dawn Wilkerson will testify that it is her expert opinion as the bookkeeper, D.E.R. LLC, and WST LLC that that D.E.R. LLC was fully compensated for each timber hauling trip made, and that Mr. Wilkerson subsidized D.E.R. LLC through loans so it could continue operating. Dawn Wilkerson will testify that upon ceasing operation, D.E.R. LLC was insolvent and that it was severely indebted to Mr. Wilkerson for those loans. Ms. Wilkerson will testify that Mr. Wilkerson's personal finances suffered due to him making loans to D.E.R. LLC so it could continue operating.

Defendant reserves the right to amend this Rebuttal Expert Disclosure.

[Endorsement of counsel on following page.]

LEWIS E. WILKERSON, JR.

/s/ Ross C. Allen, Esq.

By counsel

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*COUNSEL FOR DEFENDANT*

**CERTIFICATE OF SERVICE**

I hereby certify that on this 21st day of March, 2022, a copy of the foregoing Rebuttal Expert Disclosure was electronically transmitted and/or mailed by regular mail, postage prepaid to: W. R. Baldwin, III, Esq., Meyer Baldwin, Long & Moore, LLP, 5600 Grove Avenue, Richmond, VA 23226 and William F. Seymour, IV, Esq., Florance Gordon Brown, P.C., 1900 One James Street, 901 East Cary Street, Richmond, VA 23219, Co-Counsel for Plaintiffs.

/s/ Ross C. Allen, Esq.

**DIXON V. WILKERSON**  
**Exhibit FF**

**Freight Payment Calculations Performed by Dawn  
Wilkerson**

**FREIGHT FOR NOVEMBER 10, 2017 TRU DECEMBER 22,2017**  
**RATE \$.11 PER MILE/PER TON**

<b>PAY DATE</b>	<b>TONNAGE</b>	<b>PAY AMOUNT</b>
11/10/2017	6,271.99	\$42,843.57
11/17/2017	11,013.52	\$36,996.54
11/24/2017	6,057.57	\$43,425.79
12/1/2017	4,582.11	\$34,313.27
12/8/2017	6,507.14	\$40,152.18
12/15/2017	5,228.91	\$40,052.28
12/22/2017	5,919.59	\$29,832.06
<b>TOTAL WEEKS</b>	<b>TOTAL TONNAGE</b>	<b>TOTAL PAY AMOUNT</b>
<b>7</b>	<b>45,580.83</b>	<b>\$267,615.69</b>

FREIGHT FOR JANUARY TRU DECEMBER 2018  
 RATE \$.13 PER MILE/PER TON FOR JANUARY 2018 TRU JULY 2018  
 RATE \$.10 PER MILE/PER TON FOR AUGUST 2018 TRU DECEMBER 2018

PAY DATE	TONNAGE	PAY AMOUNT
1/5/2018	3,804.12	\$30,300.96
1/12/2018	4,788.01	\$43,820.08
1/19/2018	5,933.31	\$40,005.40
1/26/2018	4,271.77	\$40,300.13
2/2/2018	6,133.60	\$47,951.78
2/9/2018	5,885.58	\$47,750.57
2/16/2018	5,766.56	\$46,837.82
2/23/2018	4,950.36	\$43,602.84
3/2/2018	6,664.85	\$55,050.00
3/9/2018	6,253.83	\$49,046.54
3/16/2018	6,616.77	\$56,467.04
3/23/2018	3,957.93	\$28,427.39
3/30/2018	4,798.59	\$37,381.73
4/6/2018	5,360.35	\$45,632.84
4/13/2018	4,383.87	\$42,660.63
4/20/2018	4,294.73	\$38,568.78
4/27/2018	4,942.66	\$41,253.40
5/4/2018	4,344.97	\$32,176.46
5/11/2018	4,769.28	\$38,248.71
5/18/2018	5,184.48	\$40,234.76
5/25/2018	6,326.62	\$47,849.08
6/1/2018	5,800.41	\$46,034.54
6/8/2018	4,682.24	\$36,239.79
6/15/2018	5,309.78	\$42,611.06
6/22/2018	5,603.79	\$49,720.22
6/29/2018	4,872.80	\$42,454.15
7/6/2018	5,459.32	\$47,058.86
7/13/2018	5,162.04	\$43,308.78
7/20/2018	5,121.83	\$42,442.69
7/27/2018	4,843.56	\$44,116.31
8/3/2018	4,667.87	\$40,195.20
8/10/2018	4,588.00	\$40,429.20
8/17/2018	4,145.34	\$35,265.08
8/24/2018	5,812.95	\$43,819.55
8/31/2018	5,193.56	\$38,820.83
9/7/2018	5,191.39	\$40,041.83
9/14/2018	5,219.73	39,678.24
9/21/2018	5,461.84	41,394.70
9/28/2018	3,580.49	31,939.18
10/5/2018	5,418.86	40,444.75
10/12/2018	4,370.78	31,867.60

10/19/2018	3,788.59	30,782.99
10/26/2018	3,964.97	35,863.03
11/2/2018	2,666.77	21,922.58
11/9/2018	2,056.78	17,250.19
11/16/2018	3,804.72	27,138.03
11/23/2018	1,399.21	11,143.63
11/30/2018	428.00	2,475.59
12/7/2018	2,135.35	9,384.44
12/14/2018	2,215.78	9,977.20
12/21/2018	746.87	3,277.16
12/28/2018	2,289.74	9,677.04
<b>TOTAL WEEKS</b>	<b>TOTAL TONNAGE</b>	<b>TOTAL PAY AMOUNT</b>
<b>52</b>	<b>235,435.60</b>	<b>\$1,890,341.38</b>

FREIGHT FOR 2019  
JANUARY 4, 2019 TRU NOVEMBER 29, 2019  
RATE \$.10 PER MILE/PER TON  
WITHOUT WEEK DECEMBER 6, 2019 THAT THEY SAID WE DID NOT PROVIDE

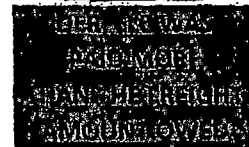
PAY DATE	TONNAGE	PAY AMOUNT
1/4/2019	3,141.18	\$17,013.35
1/11/2019	3,145.28	\$16,967.04
1/18/2019	5,416.80	\$26,659.30
1/25/2019	4,563.21	\$20,498.25
2/1/2019	5,130.41	\$30,427.07
2/8/2019	5,467.32	\$32,625.12
2/15/2019	5,192.92	\$32,932.65
2/22/2019	4,776.38	\$31,337.23
3/1/2019	3,274.73	\$22,698.83
3/8/2019	1,975.27	\$16,255.36
3/15/2019	1,753.98	\$11,418.26
3/22/2019	2,395.76	\$13,510.55
3/29/2019	2,785.31	\$16,739.92
4/5/2019	2,299.33	\$14,137.80
4/12/2019	3,252.31	\$20,439.90
4/19/2019	3,029.75	\$17,398.97
4/26/2019	2,487.80	\$14,782.83
5/3/2019	2,727.89	\$14,372.18
5/10/2019	3,049.97	\$16,202.26
5/17/2019	2,554.65	\$17,078.97
5/24/2019	2,429.28	\$17,487.40
5/31/2019	2,626.49	\$18,365.60
6/7/2019	1,408.82	\$13,252.70
6/14/2019	1,733.54	\$17,303.42
6/21/2019	3,195.58	\$27,096.42
6/28/2019	1,814.17	\$16,608.04
7/5/2019	1,972.01	\$16,095.13
7/12/2019	2,076.60	\$20,229.51
7/19/2019	2,313.56	\$19,042.82
7/26/2019	2,406.38	\$19,184.36
8/2/2019	2,072.21	\$17,897.95
8/9/2019	2,323.41	\$18,515.57
8/16/2019	1,701.65	\$13,396.93
8/23/2019	1,888.94	\$15,441.95
8/30/2019	1,787.71	\$17,282.70
9/6/2019	1,438.82	\$12,860.09
9/13/2019	1,752.40	\$16,369.47
9/20/2019	2,737.51	\$25,657.59
9/27/2019	1,803.01	\$18,048.58
10/4/2019	2,047.55	\$18,956.41

10/11/2019	1,941.32	\$19,542.28
10/18/2019	2,147.52	\$22,788.82
10/25/2019	1,889.15	\$19,957.11
11/1/2019	2,073.19	\$19,766.02
11/8/2019	1,708.99	\$17,198.87
11/15/2019	1,790.39	\$20,655.67
11/22/2019	1,048.67	\$11,726.03
11/29/2019	1,532.59	\$17,187.39
<b>TOTAL WEEKS</b>	<b>TOTAL TONNAGE</b>	<b>TOTAL PAY AMOUNT</b>
48	124,081.71	\$911,410.67

WITH WEEK DECEMBER 6, 2019  
MY RECORDS SHOW THAT WE DID PROVIDE THIS WEEK

PAYDATE	TONNAGE	PAY AMOUNT
12/6/2019	200.98	\$1,965.04
<b>TOTAL WEEKS</b>	<b>TOTAL TONNAGE</b>	<b>TOTAL PAY AMOUNT</b>
49	124,282.69	\$913,375.71

TAX YEAR	WST PRODUCTS, LLC AMOUNT DEPOSITED TO DER, LLC	WST PRODUCTS, LLC FREIGHT AMOUNT OWED TO DER, LLC	AMOUNT PAID IN EXCESS
2013	\$2,108,000.00	\$1,898,318.18	\$209,681.82
2014	\$2,479,712.00	\$2,329,787.10	\$149,924.90
2015	\$2,226,524.00	\$2,126,492.98	\$100,031.02
2016	\$2,227,000.00	\$2,173,048.69	\$53,951.31
2017	\$2,078,000.00	\$1,911,911.91	\$166,088.09
2018	\$2,008,200.00	\$1,890,341.38	\$117,858.62
2019	\$937,326.53	\$913,375.70	\$23,950.83
<b>TOTALS</b>	<b>\$14,064,762.53</b>	<b>\$13,243,275.94</b>	<b>\$821,486.59</b>



**DIXON V. WILKERSON**  
**Exhibit GG**

**WST Audit Trail**

# #4 WST Audit Trail Filtered DER

Acct # 206623

Check	01/07/2005 13:12:33	Admin	Deleted				0.00	
	01/07/2005 13:08:31	Admin	Prior	01/07/2005	D.E.R. LLC	THE BANK OF CHARLOTTE COUNTY CONTRACT HAULING-1099	11,000.00	11,000.00
See 1-7-2005 CK # 11625 \$9,521.16 recorded wrong amount								
Check	02/09/2005 11:22:01	Admin	Deleted				0.00	
	02/09/2005 10:42:35	Admin	Prior	02/09/2005	D.E.R. LLC	THE BANK OF CHARLOTTE COUNTY CONTRACT HAULING-1099	20,245.44	20,245.44
see 2-9-2005 CK # 11880 \$58,859.30 recorded wrong amount								
Check	03/25/2005 12:47:30	Admin	Deleted				0.00	
	03/23/2005 12:14:22	Admin	Prior	03/23/2005	D.E.R. LLC	THE BANK OF CHARLOTTE COUNTY CONTRACT HAULING-1099	56,947.69	56,947.69
see 3-25-2005 CK # 12153 \$22,000.00 recorded wrong amount								
Check	03/30/2005 15:42:42	Admin	Deleted				0.00	
	03/30/2005 15:42:12	Admin	Prior	03/30/2005	D.E.R. LLC	THE BANK OF CHARLOTTE COUNTY CONTRACT HAULING-1099	1,000.00	1,000.00
see 3-29-2005 must have recorded twice								
Check	01/10/2007 16:49:08	Admin	Deleted				0.00	
	01/10/2007 16:43:20	Admin	Prior	12/28/2006	D.E.R. LLC	THE BANK OF CHARLOTTE COUNTY CONTRACT HAULING-1099	25,000.00	25,000.00
see 12-28-2006 must have recorded twice								
Check	01/10/2007 16:49:29	Admin	Deleted				0.00	
	01/10/2007 16:43:41	Admin	Prior	12/28/2006	D.E.R. LLC	THE BANK OF CHARLOTTE COUNTY CONTRACT HAULING-1099	10,000.00	10,000.00
see 12-28-2006 must have recorded twice								
Check	02/08/2007 12:43:19	Admin	Deleted				0.00	
	02/08/2007 12:43:57	Admin	Prior	02/01/2007	D.E.R. LLC	THE BANK OF CHARLOTTE COUNTY CONTRACT HAULING-1099	10,000.00	10,000.00
see 2-1-2007 must have recorded twice								
Check	03/29/2007 16:17:11	Admin	Deleted				0.00	
	03/29/2007 16:15:26	Admin	Prior	03/21/2007	D.E.R. LLC	THE BANK OF CHARLOTTE COUNTY CONTRACT HAULING-1099	27,625.76	27,625.76
see 3-21-2007 \$27,625.76 must have recorded twice								
Check	06/02/2008 15:25:40	Admin	Deleted				0.00	
	06/02/2008 15:21:38	Admin	Prior	05/15/2008	D.E.R. LLC	THE BANK OF CHARLOTTE COUNTY CONTRACT HAULING-1099	10,000.00	10,000.00
see 5-15-2008 must have recorded twice								
Check	06/02/2008 15:26:55	Admin	Deleted				0.00	
	06/02/2008 15:22:05	Admin	Prior	05/15/2008	D.E.R. LLC	THE BANK OF CHARLOTTE COUNTY CONTRACT HAULING-1099	5,000.00	5,000.00
see 5-16-2008 must have recorded twice								
Check	02/24/2009 14:22:17	Admin	Deleted				0.00	

	02/19/2009 15:34:39	Admin	Prior	02/19/2009	D.E.R. LLC D.E.R. LLC	THE BANK OF CHARLOTTI CONTRACT HAULING-1099 CONTRACT HAULING-1099 THE BANK OF CHARLOTTI	60,000.00	60,000.00
	See 2-18-2009 must have recorded twice							
Check	08/02/2010 14:54:29	Admin	Deleted				0.00	
	07/29/2010 18:44:47	Admin	Prior	07/22/2010	D.E.R. LLC D.E.R. LLC	THE BANK OF CHARLOTTI CONTRACT HAULING-1099 CONTRACT HAULING-1099 THE BANK OF CHARLOTTI	10,000.00	10,000.00
	See 7-22-2010 \$ 20,000.00 recorded wrong amount							
Check	10/19/2010 12:47:08	Admin	Deleted				0.00	
	10/19/2010 12:29:43	Admin	Prior	10/01/2010	D.E.R. LLC D.E.R. LLC	THE BANK OF CHARLOTTI CONTRACT HAULING-1099 CONTRACT HAULING-1099 THE BANK OF CHARLOTTI	25,000.00	25,000.00
	See 10-1-2010 must have recorded twice							
Check	05/11/2011 12:52:13	Admin	Deleted				0.00	
	05/11/2011 12:49:55	Admin	Prior	05/02/2011	D.E.R. LLC D.E.R. LLC	THE BANK OF CHARLOTTI CONTRACT HAULING-1099 CONTRACT HAULING-1099 THE BANK OF CHARLOTTI	15,000.00	15,000.00
	See 5-2-2011 must have recorded twice							
Check	05/11/2011 12:52:25	Admin	Deleted				0.00	
	05/11/2011 12:50:09	Admin	Prior	05/03/2011	D.E.R. LLC D.E.R. LLC	THE BANK OF CHARLOTTI CONTRACT HAULING-1099 CONTRACT HAULING-1099 THE BANK OF CHARLOTTI	7,500.00	7,500.00
	See 5-3-2011 must have recorded twice							
Check	06/16/2011 12:53:47	Admin	Deleted				0.00	
	06/16/2011 12:53:30	Admin	Prior	06/14/2011	D.E.R. LLC D.E.R. LLC	THE BANK OF CHARLOTTI CONTRACT HAULING-1099 CONTRACT HAULING-1099 THE BANK OF CHARLOTTI	5,000.00	5,000.00
	See 6-14-2011 must have recorded twice							
Check	06/25/2012 10:54:52	Admin	Deleted				0.00	
	06/25/2012 10:49:29	Admin	Prior	06/05/2012	D.E.R. LLC D.E.R. LLC	THE BANK OF CHARLOTTI CONTRACT HAULING-1099 CONTRACT HAULING-1099 THE BANK OF CHARLOTTI	20,000.00	20,000.00
	See 6-5-2012 must have recorded twice							
Check	08/14/2012 13:17:44	Admin	Deleted				0.00	
	08/09/2012 13:58:03	Admin	Prior	08/09/2012	D.E.R. LLC D.E.R. LLC	THE BANK OF CHARLOTTI CONTRACT HAULING-1099 CONTRACT HAULING-1099 THE BANK OF CHARLOTTI	20,000.00	20,000.00
	See 8-8-2012 must have recorded twice							
Check	08/14/2012 13:18:14	Admin	Deleted				0.00	
	08/14/2012 13:13:07	Admin	Prior	08/06/2012	D.E.R. LLC D.E.R. LLC	THE BANK OF CHARLOTTI CONTRACT HAULING-1099 CONTRACT HAULING-1099 THE BANK OF CHARLOTTI	10,000.00	10,000.00
	See 8-6-2012 must have recorded twice							
Check	11/06/2012 15:46:16	Admin	Deleted				0.00	
	11/01/2012 15:46:46	Admin	Prior	11/01/2012	D.E.R. LLC D.E.R. LLC	THE BANK OF CHARLOTTI CONTRACT HAULING-1099 CONTRACT HAULING-1099 THE BANK OF CHARLOTTI	10,000.00	10,000.00
	See 11-1-2012 must have recorded twice							
Check	11/06/2012 15:44:39	Admin	Deleted				0.00	
	11/06/2012 15:43:11	Admin	Prior	10/31/2012	D.E.R. LLC D.E.R. LLC	THE BANK OF CHARLOTTI CONTRACT HAULING-1099 CONTRACT HAULING-1099 THE BANK OF CHARLOTTI	10,000.00	10,000.00
	See 10-31-2012 must have recorded twice							

Check	11/21/2012 14:50:00	Admin	Deleted				0.00	
	11/15/2012 11:29:43	Admin	Prior	10/31/2012	D.E.R. LLC D.E.R. LLC	THE BANK OF CHARLOTTI CONTRACT HAULING-1099 CONTRACT HAULING-1099 THE BANK OF CHARLOTTI	10,000.00	10,000.00
	See 11-2-2012 must have recorded twice							
Check	03/22/2013 17:25:56	Admin	Deleted				0.00	
	03/15/2013 17:30:34	Admin	Prior	08/12/2013	D.E.R. LLC D.E.R. LLC	THE BANK OF CHARLOTTI CONTRACT HAULING CONTRACT HAULING THE BANK OF CHARLOTTI	10,000.00	10,000.00
	See 8-12-2013 must have recorded twice							
Check	05/22/2013 17:26:34	Admin	Deleted				0.00	
	08/22/2013 17:24:41	Admin	Prior	03/12/2013	D.E.R. LLC D.E.R. LLC	THE BANK OF CHARLOTTI CONTRACT HAULING CONTRACT HAULING THE BANK OF CHARLOTTI	10,000.00	10,000.00
	See 8-12-2013 must have recorded twice							
Check	05/22/2013 17:26:08	Admin	Deleted				0.00	
	09/22/2013 17:25:02	Admin	Prior	08/13/2013	D.E.R. LLC D.E.R. LLC	THE BANK OF CHARLOTTI CONTRACT HAULING CONTRACT HAULING THE BANK OF CHARLOTTI	15,000.00	15,000.00
	See 8-13-2013 must have recorded twice							
Check	11/22/2013 12:24:00	Admin	Deleted				0.00	
	11/15/2013 14:32:31	Admin	Prior	11/12/2013	D.E.R. LLC D.E.R. LLC	THE BANK OF CHARLOTTI CONTRACT HAULING CONTRACT HAULING THE BANK OF CHARLOTTI	15,000.00	15,000.00
	See 11-19-2013 must have recorded twice							
Check	01/10/2014 12:09:51	Admin	Deleted				0.00	
	01/10/2014 12:07:47	Admin	Prior	01/02/2014	D.E.R. LLC D.E.R. LLC	THE BANK OF CHARLOTTI CONTRACT HAULING CONTRACT HAULING THE BANK OF CHARLOTTI	15,000.00	15,000.00
	See 1-2-2014 must have recorded twice							
Check	02/27/2015 10:41:45	Admin	Deleted				0.00	
	01/23/2015 16:04:16	Admin	Prior	01/23/2015	D.E.R. LLC D.E.R. LLC	THE BANK OF CHARLOTTI CONTRACT HAULING CONTRACT HAULING THE BANK OF CHARLOTTI	20,000.00	20,000.00
	See 1-23-2015 must have recorded twice							
Check	05/14/2015 15:48:12	Admin	Deleted				0.00	
	05/08/2015 9:04:15	Admin	Prior	05/08/2015	D.E.R. LLC D.E.R. LLC	THE BANK OF CHARLOTTI CONTRACT HAULING CONTRACT HAULING THE BANK OF CHARLOTTI	20,000.00	20,000.00
	See 5-8-2015 must have recorded twice							
Check	06/12/2015 14:23:39	Admin	Deleted				0.00	
	06/12/2015 14:23:20	Admin	Prior	06/11/2015	D.E.R. LLC D.E.R. LLC	THE BANK OF CHARLOTTI CONTRACT HAULING CONTRACT HAULING THE BANK OF CHARLOTTI	20,000.00	20,000.00
	See 6-11-2015 must have recorded twice							
Check	05/12/2017 10:57:36	Admin	Deleted				0.00	
	05/12/2017 9:09:49	Admin	Prior	05/11/2017	D.E.R. LLC D.E.R. LLC	THE BANK OF CHARLOTTI CONTRACT HAULING CONTRACT HAULING THE BANK OF CHARLOTTI	6,000.00	6,000.00
	See 5-12-2017 must have recorded twice							
Check	08/29/2017 15:45:46	Admin	Deleted				0.00	

	08/29/2017 15:43:09	Admin	Prior	08/29/2017	D.E.R. LLC D.E.R. LLC	THE BANK OF CHARLOTTI CONTRACT HAULING CONTRACT HAULING THE BANK OF CHARLOTTI	25,000.00	25,000.00
	see 8-28-2017 must have recorded twice							
Check	12/22/2017 8:11:26	Admin	Deleted				0.00	
	12/29/2017 8:11:03	Admin	Prior	12/29/2017	D.E.R. LLC D.E.R. LLC	THE BANK OF CHARLOTTI CONTRACT HAULING CONTRACT HAULING THE BANK OF CHARLOTTI	15,000.00	15,000.00
	see 12-20-2017 must have recorded twice							
Check	02/05/2018 10:32:32	Admin	Deleted				0.00	
	01/17/2018 10:54:27	Admin	Prior	01/17/2018	D.E.R. LLC D.E.R. LLC	THE BANK OF CHARLOTTI CONTRACT HAULING CONTRACT HAULING THE BANK OF CHARLOTTI	5,000.00	5,000.00
	see 1-16-2018 \$ 15,000.00 recorded wrong amount							
Check	02/19/2018 11:14:57	Admin	Deleted				0.00	
	02/19/2018 9:41:50	Admin	Prior	02/15/2018	D.E.R. LLC D.E.R. LLC	THE BANK OF CHARLOTTI CONTRACT HAULING CONTRACT HAULING THE BANK OF CHARLOTTI	3,300.00	3,300.00
	02/19/2018 9:27:04	Admin	Prior	02/15/2018	D.E.R. LLC D.E.R. LLC	THE BANK OF CHARLOTTI CONTRACT HAULING CONTRACT HAULING THE BANK OF CHARLOTTI	3,500.00	3,500.00
	see 2-16-2018 \$ 12,000.00 recorded wrong amount							
Check	04/02/2018 11:45:05	Admin	Deleted				0.00	
	03/27/2018 9:29:29	Admin	Prior	03/26/2018	D.E.R. LLC D.E.R. LLC	THE BANK OF CHARLOTTI CONTRACT HAULING CONTRACT HAULING THE BANK OF CHARLOTTI	10,000.00	10,000.00
	( see 3-26-2018 \$ 5,000.00 ) ( see 3-27-2018 \$ 5,000.00 ) = \$ 10,000.00							
Check	02/09/2019 12:14:58	Admin	Deleted				0.00	
	02/04/2019 14:11:41	Admin	Prior	02/01/2019	D.E.R. LLC D.E.R. LLC	THE BANK OF CHARLOTTI CONTRACT HAULING CONTRACT HAULING THE BANK OF CHARLOTTI	2,000.00	2,000.00
	see 2-1-2019 must have recorded twice							
Check	04/23/2019 9:55:36	Admin	Deleted				0.00	
	04/26/2019 9:15:11	Admin	Prior	04/26/2019	D.E.R. LLC D.E.R. LLC	THE BANK OF CHARLOTTI CONTRACT HAULING CONTRACT HAULING THE BANK OF CHARLOTTI	10,000.00	10,000.00
	see 4-26-2019 must have recorded twice							
Check	06/24/2019 9:02:18	Admin	Deleted				0.00	
	06/24/2019 9:01:25	Admin	Prior	06/21/2019	DER LLC DER LLC	THE BANK OF CHARLOTTI CONTRACT HAULING CONTRACT HAULING THE BANK OF CHARLOTTI	4,000.00	4,000.00
	see 6-21-2019 ck # 10070 must have recorded twice							
Check 10112	06/27/2019 11:36:09	Admin	Deleted				0.00	
10112	06/27/2019 11:12:56	Admin	Prior	06/27/2019	DER LLC DER LLC	THE BANK OF CHARLOTTI CONTRACT HAULING CONTRACT HAULING THE BANK OF CHARLOTTI	2,000.00	2,000.00
	see 6-27-2019 ck # 10116 \$ 9,000.00 <del>06/27/2019</del> recorded wrong amount							

Acct # 258004  
Starts here

[illegible]

[illegible]

Item	Entered/Last Modified	Last modified by	State	Date	Name	Account	Split	Debit	Credit
	09/11/2018 10:39:56	Admin	Latest	04/18/2018	DER LLC DER LLC	THE BANK OF CHARLOTTE COUNTY LOANS TO&FROM DER LLC	LOANS TO&FROM DER LLC THE BANK OF CHARLOTTE COUNTY	30,000.00	30,000.00
	04/18/2018 15:25:52	Admin	Prior	04/18/2018	DER LLC DER LLC	THE BANK OF CHARLOTTE COUNTY CONTRACT HAULING	CONTRACT HAULING THE BANK OF CHARLOTTE COUNTY	30,000.00	30,000.00
Check	09/11/2018 10:37:00	Admin	Latest	06/19/2018	DER LLC DER LLC DER LLC	THE BANK OF CHARLOTTE COUNTY LOANS TO&FROM DER LLC CONTRACT HAULING	-SPLIT THE BANK OF CHARLOTTE COUNTY THE BANK OF CHARLOTTE COUNTY	13,800.00 1,200.00	15,000.00
1 - was split by Kelly D -	06/20/2018 15:09:44	Admin	Prior	06/19/2018	DER LLC DER LLC	THE BANK OF CHARLOTTE COUNTY CONTRACT HAULING	CONTRACT HAULING THE BANK OF CHARLOTTE COUNTY	15,000.00	15,000.00
	06/20/2018 14:21:24	Admin	Prior	06/19/2018	DER LLC DER LLC	THE BANK OF CHARLOTTE COUNTY CONTRACT HAULING	CONTRACT HAULING THE BANK OF CHARLOTTE COUNTY	15,000.00	15,000.00
Check 10141	07/11/2019 9:42:14	Admin	Latest	07/12/2019	LEWIS E. WILKERSON, JR. LEWIS E. WILKERSON, JR.	THE BANK OF CHARLOTTE COUNTY LOANS TO AND FROM LEWIS E. WILK	CONTRACT HAULING THE BANK OF CHARLOTTE COUNTY	1,500.00	1,500.00
	07/15/2019 12:52:50	Admin	Prior	07/12/2019	LEWIS E. WILKERSON, JR. LEWIS E. WILKERSON, JR.	THE BANK OF CHARLOTTE COUNTY LOANS TO AND FROM LEWIS E. WILK	LOANS TO AND FROM LEWIS E. WILK THE BANK OF CHARLOTTE COUNTY	10,000.00	10,000.00
	07/15/2019 9:45:02	Admin	Prior	07/12/2019	LEWIS E. WILKERSON, JR. LEWIS E. WILKERSON, JR.	THE BANK OF CHARLOTTE COUNTY CONTRACT HAULING	CONTRACT HAULING THE BANK OF CHARLOTTE COUNTY	10,000.00	10,000.00
	07/15/2019 9:42:21	Admin	Prior	07/12/2019	DER LLC DER LLC	THE BANK OF CHARLOTTE COUNTY CONTRACT HAULING	CONTRACT HAULING THE BANK OF CHARLOTTE COUNTY	10,000.00	10,000.00
	07/15/2019 9:16:09	Admin	Prior	07/12/2019	DER LLC DER LLC	THE BANK OF CHARLOTTE COUNTY CONTRACT HAULING	CONTRACT HAULING THE BANK OF CHARLOTTE COUNTY	10,000.00	10,000.00
Check 10143	07/15/2019 12:52:11	Admin	Latest	07/12/2019	DER LLC DER LLC	THE BANK OF CHARLOTTE COUNTY CONTRACT HAULING	CONTRACT HAULING THE BANK OF CHARLOTTE COUNTY	23,000.00	23,000.00
	07/15/2019 9:47:28	Admin	Prior	07/12/2019	DER LLC DER LLC	THE BANK OF CHARLOTTE COUNTY LOANS TO AND FROM LEWIS E. WILK	LOANS TO AND FROM LEWIS E. WILK THE BANK OF CHARLOTTE COUNTY	23,000.00	23,000.00
	07/15/2019 9:42:00	Admin	Prior	07/12/2019	LEWIS E. WILKERSON, JR. LEWIS E. WILKERSON, JR.	THE BANK OF CHARLOTTE COUNTY LOANS TO AND FROM LEWIS E. WILK	LOANS TO AND FROM LEWIS E. WILK THE BANK OF CHARLOTTE COUNTY	23,000.00	23,000.00
	07/15/2019 9:16:15	Admin	Prior	07/12/2019	LEWIS E. WILKERSON, JR. LEWIS E. WILKERSON, JR.	THE BANK OF CHARLOTTE COUNTY LOANS TO AND FROM LEWIS E. WILK	LOANS TO AND FROM LEWIS E. WILK THE BANK OF CHARLOTTE COUNTY	23,000.00	23,000.00
<p>Changes made to loans during 2018 summary per WST:</p> <p>Was: DR OR</p> <p>1 01/19/2018 10:25:20 Contract Hauling 3,000.00</p> <p>2 02/22/2018 10:34:43 Contract Hauling 5,000.00</p> <p>3 04/16/2018 15:25:52 Contract Hauling 30,000.00</p> <p>4 06/20/2018 15:09:44 Contract Hauling 13,800.00</p> <p>51,800.00</p> <p>Changed to:</p> <p>1 06/11/2018 10:30:27 Loans to&amp;from DER 3,000.00</p> <p>2 06/11/2018 10:32:36 Loans to&amp;from DER 5,000.00</p> <p>3 06/11/2018 10:33:58 Loans to&amp;from DER 30,000.00</p> <p>4 06/11/2018 10:37:00 Loans to&amp;from DER 13,800.00</p> <p>51,800.00</p> <p>Changed from contract hauling expense to Loans to/from DER expense account. Loans to/from DER are zeroed out against bank account (deposits) in 2018. This agrees to activity listed in DER Q8 files for A/C Loans to/from WST Products. I can see these transactions on Audit trail report per DER Q8, but it does not show me the "prior" entry, why?</p> <p>DER balance sheet at 12/31/17, 2018, and 2019 shows DER owes WST \$71,434.75. WST shows no asset amount due to WST from DER at 12/31/17, 2018, or 2019.</p> <p>How do we verify balance for this? WST A/C Loans to/from Lewis Wilkerson. "WST paid to Wilkerson 2012-2019" agrees with WST Q8 file payments. 2019 dates at the top of this spreadsheet are from new WST file (includes some 2019 info). 2019 payment dates at top agree to new Q8 file for WST. 12/31/19: \$10,325 (credit balance in a liability account based) on new WST file OR \$33,175 (credit balance in an expense account) on old WST file. 12/31/18: \$103,000 (debit balance in expense account)</p> <p>How do we verify balance for this? DER "Loans to/from Wilkerson" account has a debit balance (debit balance in a liability account) 12/31/19: \$1,604,231.50 12/31/18: \$3,413,810</p> <p>Highlighted transaction above on 9/3/18 does not appear on audit trail report for WST?</p> <p>Changes made to loans during 2019 summary:</p>									

recorded to wrong acct

recorded as \$1500.00  
Should have been \$15,000.00 recorded whole amount to contract hauling

had to go back and split amount

Recorded to wrong acct and wrong vendor

Recorded to wrong acct and wrong vendor

**From audit trail report of new file (w/ 2019 activity).**

HAIRFIELD  MORTON  
ADAMS ♦ TREXLER ♦ HORST

ROSS C. ALLEN

Attorneys At Law

[rallen@hmalaw.com](mailto:rallen@hmalaw.com)

May 9, 2022

VIA COURIER

William C. Redden, Clerk  
United States Bankruptcy Court  
Eastern District of Virginia  
701 E. Broad St., Suite 4000  
Richmond, VA 23219

*RE: Robert E. Dixon v. Lewis E. Wilkerson, Jr.  
Case No. 20-34576-KLP*

Dear Mr. Redden:

Enclosed please Defendant's Supplemental List of Exhibits for filing in this matter. Should you have any questions, please advise.

As always, your help is most appreciated.

Very truly yours,

/s/Ross C. Allen  
Counsel

Enclosures

Cc: W. R. Baldwin, III, Esq.  
William F. Seymour, IV, Esq.